EXHIBIT A

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

Case No. 05-44481

- -x

In the Matter of:

DELPHI CORPORATION, ET AL.,

Debtors.

- -x

U.S. Bankruptcy Court

One Bowling Green

New York, New York

February 29, 2008

10:07 a.m.

B E F O R E:

HON. ROBERT D. DRAIN

U.S. BANKRUPTCY JUDGE

Except as set forth in oral argument today, the EEOC has not carried its burden to show neglect in the first place. Ms. Malloy's declaration and more significantly her deposition transcript, reflect that she did not know when or would not say when she began her involvement in this matter. Although, ultimately, with a considerable amount of prying, her involvement went back from -- went back to sometime before May 22, 2007, but after December of 2006.

In any event, neither from her personal knowledge or from her familiarity with the file and what others have told her, she has not offered up a reason for delay in filing a proof of claim. Such as, for example, any sort of excuses set forth by the Supreme Court or provided by example by the Supreme Court in Brunswick or Pioneer or the absence of notice of the bar date. In any event, the declaration and deposition of Mr. Gershbein show that the debtors' provided sufficient notice of the bar date to the government. As well as, of course, to the bar date order referred to in the bar date notice. And that there was no return of that notice under the case law that establishes a strong presumption of the receipt of notice, which very clearly has not been rebutted here. See In re Dana Corporation, 2007, W.L. 1577763 at page 4 (Bankr. S.D.N.Y. 2007) and In re R.H. Macy & Co., Inc., 161 B.R. 355, 359 (Bankr. S.D.N.Y. 1993), indeed, and I will come back to this. In her deposition, Ms. Malloy was asked two questions

first.
"Q. Did you need to get advance authorization from the commissioner or at EEOC headquarters in Washington prior to filing your proofs of claim, that is the proofs of claim in this case?"
"A. No."
Next question.
"Q. What authorizations do you need to file a proof of claim in a bankruptcy case on behalf of the EEOC?"
"A. I'm not aware of any particular authorizations that we require."
She was also asked, as a witness testifying in support of excusable neglect --
"Q. Are there any other basis of excusable neglect, other than in your memorandum, that the EEOC filed, of which you are aware?"
"A. I think the memorandum covers it."
Including the fact that Mr. Strauder did not even come to the EEOC, I believe it was after the bar date already at that time. And his claim, in any event, is not a pre-petition claim.
Moreover, even if the EEOC could be said to have proven that its delay stemmed from "neglect" as opposed to a knowing act or choice, it has not shown that such length the neglect. And again, I point out, that to my mind for purposes

of the Bankruptcy's Code's definition of a claim under 1015, the EEOC would have believed that there was a basis for asserting a claim at least as early as November 2006 and determined that there was a claim through its own processes on May 22, 2006. But that delay, if it does rise to the level of neglect, would be excusable. The case law dealing with analogous situations, is to the contrary, in support of the debtors' position. See for example, In re Calpine Corporation, 2007 W.L. 4326738, at pages 6-7 (S.D.N.Y 2007), holding that six-month delay between the date when one could be said to have had to file a proof of claim and the date that it was actually filed, was not excusable neglect. And noting that the claimants "had the ability to file supplemental proofs of claim at any time" have not offered any explanation as to why no such supplements were filed until such a late date. In re Northwest Airlines Corporation, 2007 W.L. 498, 295 at page 3 (Bankr. S.D.N.Y. 2007), which the Court stated "movant cannot properly ground it's excusable neglect argument on the fact that it conducted an investigation and tried to resolve the issues in good faith negotiations." All of this could be done after a filing is first made and rights are preserved. A similar point was made in In re Enron Corporation, 2007 W.L. 294, 114 (Bankr. S.D.N.Y. 2007), in which the movant sought leave to file a late proof of claim approximately twenty months after the bar date, stating that it was not sure that it had a pre-petition

guarantee claim against the debtor because it did not have an executed copy of the guarantee. Notwithstanding a diligent search therefore in its file, bankruptcy judge Gonzalez disagreed. Noting again, that the most important factor in the Pioneer analysis is the reason for the delay, the court found that the creditor had failed to carry its burden. In addition, to noting that the creditor had a means to obtain information in the bankruptcy case itself by getting the intervention of the court under Bankruptcy Rule 2004, the court found that it also could have filed a proof of claim without a copy of the executed guarantee, without committing perjury. And that, in fact, the bar date order permitted it to file a protected claim and explain why a copy of the guarantee was not available. See also New York Trap Rock Corporation, 153 B.R. 648 (Bankr. S.D.N.Y. 1993), in which bankruptcy judge Schwartzberg denied a Rule 9006(b) motion on the basis of prejudice to the debtor, as well as untimeliness in pursing non-bankruptcy remedies in the face of a bar date.

As far as the reason for the delay argument, as well as the issue of prejudice, I conclude that the facts here or at least, if not more, compelling. The debtors here were clearly reorganizing, unlike in Enron. Moreover, I've noted the particular nature of prejudice here over and beyond the prejudice recognized in the Enron case that I've just discussed as well as New York Trap Rock whenever new claims are asserted

after a plan has been filed and negotiated and confirmed, that prejudice being of course the cap on claims for purposes of the EPCA and emergence from Chapter 11, which is premises on the EPCA closing. Moreover, at least from the record, the EEOC has not explained why it could not file a protective proof of claim, particularly given the fact that it had formed the belief that there was a claim at least by May 22, 2006, and arguably -- or more than arguably, would have been able to do so in November of 2006. This is particularly so, given the fact that the bar date order itself recognizes in paragraph 4 limitations on who may review the supporting documentation in any proof of claim, which is over and above any rights that a claimant, such as the EEOC, would have generally under Section 107 of the Bankruptcy Code, to obtain additional confidentiality protection, which this Court has repeatedly granted generally in this case, not only to the debtor but to third parties, whenever they made a reasonable case that information covered by 107 would be implicated in a public filing.

It was argued by counsel at oral argument, and I believe contrary to the reasonable inference one can draw from the deposition testimony of Ms. Malloy, which I believe is defended by the same counsel, that the EEOC's statute governing how it needs to process charges in bringing enforcement actions in the District Court, nevertheless precluded the EEOC from

filing a proof of claim in the bankruptcy case. Again See 42 U.S.C. Section 2000E-5, which sets forth a process for the EEOC to review charges by persons aggrieved under the statute. As well as a process for proceeding with a civil action. In particular, it's contended in oral argument that under 42 U.S.C. Section 2000E-5(b), which provides that charges shall not be made public by the Commission, that the Commission was precluded from filing a proof of claim in the bankruptcy case. And that the process set forth in Section F(1) of the statute including the process for going through conciliation before the Commission may bring a civil action also precluded the Commission from filing a proof of claim.

Neither counsel nor Ms. Malloy, who's also obviously an attorney for the EEOC, has been able to tell me whether indeed, the EEOC follows its practice generally in bankruptcy cases of not filing proofs of claim, even as a protective matter, until it has made a determination and commenced civil action. They state that they know nothing about how the EEOC deals with proofs of claim in Chapter 11 cases, except in respect of Ms. Malloy's own personal knowledge of this case. Which, of course, as a factual matter, begs the question since the claim here was filed only after the filing of the complaint in the Western District.

I've reviewed the statute, as well as the regulations, 29 C.F.R. 1600 et seq., and I believe based upon

C E R T I F I C A T I O N

I, Esther Accardi, court approved transcriber(s), certify that the foregoing is a correct transcript from the official electronic sound recording of the proceedings in the above-entitled matter, except where, as indicated, the Court has modified its bench ruling.

Esther Accardi

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_____ March 3, 2008

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